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NOTE

There is one Extraordinary issue to the Official Gazette, Series I No. 21 dated 24-8-2017 namely, Extraordinary dated 29-8-2017 from pages 1279 to 1290 from Department of Finance (Revenue & Control Division), Notifications regarding the GST (Fifth Amendment) Rules, 2017.

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GOVERNMENT OF GOA

Department of Law & Judiciary

Legal Affairs Division

Notification

10/8/2017-LA/134

The Integrated Goods and Services Tax (Extension to Jammu and Kashmir) Ordinance, 2017 (Ordinance No. 4 of 2017), which has been promulgated by the President on 8-7-2017 and published in the Gazette of India, Extraordinary, Part II, Section 1, dated 8-7-2017, is hereby published for the general information of the public.

Julio B. Noronha, Joint Secretary (Law).

Porvorim, 23rd August, 2017.

Ministry of Law and Justice

(Legislative Department)

New Delhi, the 8th July, 2017/Ashadha 17,
1939 (Saka)

The Integrated Goods and Services Tax
(Extension to Jammu and Kashmir)
Ordinance, 2017

No. 4 of 2017

*Promulgated by the President in the Sixty-
-eighth Year of the Republic of India.*

An Ordinance to provide for the extension of the Integrated Goods and Services Tax Act, 2017 to the State of Jammu and Kashmir.

Whereas the Integrated Goods and Services Tax has been introduced in the whole of India except the State of Jammu and Kashmir with effect from the 22nd day of June, 2017;

And whereas the Legislative Assembly of the State of Jammu and Kashmir has passed the resolution adopting the provisions of the Constitution (One Hundred and First Amendment) Act, 2016;

And whereas Constitution (Application to Jammu and Kashmir) Amendment Order, 2017 has been issued by the President extending the provisions of the Constitution (One Hundred and First Amendment) Act, 2016 to the State of Jammu and Kashmir;

And whereas the State of Jammu and Kashmir has proposed to implement the integrated goods and services tax in the said State with effect from the 8th day of July, 2017;

And whereas the provisions of the Integrated Goods and Services Tax Act, 2017 are required to be extended to the State of Jammu and Kashmir;

And whereas Parliament is not in session and the President is satisfied that circumstances exist which render it necessary for him to take immediate action;

Now, therefore, in exercise of the powers conferred by clause (1) of article 123 of the Constitution, the President is pleased to promulgate the following Ordinance:—

1. *Short title and commencement.*— (1) This Ordinance may be called the Integrated Goods and Services Tax (Extension to Jammu and Kashmir) Ordinance, 2017.

(2) It shall come into force at once.

2. *Extension and amendment of Integrated Goods and Services Tax Act, 2017.*— (1) The Integrated Goods and Services Tax Act, 2017 ^{13 of 2017.} (hereinafter referred to as the principal Act) and all rules, notifications, schemes and orders made thereunder by the Central Government are hereby extended to, and shall be in force in, the State of Jammu and Kashmir.

(2) With effect from the date of commencement of this Ordinance, in the

principal Act, in section 1, in sub-section (2), the words “except the State of Jammu and Kashmir” shall be omitted.

PRANAB MUKHERJEE,
President.

DR. G. NARAYANA RAJU,
Secretary to the Govt. of India.

Notification

10/8/2017-LA/135

The Punjab Municipal Corporation Law (Extension to Chandigarh) Amendment Ordinance, 2017 (Ordinance No. 2 of 2017), which has been promulgated by the President on 1-7-2017 and published in the Gazette of India, Extraordinary, Part II, Section 1, dated 1-7-2017, is hereby published for the general information of the public.

Julio B. Noronha, Joint Secretary (Law).

Porvorim, 23rd August, 2017.

Ministry of Law and Justice
(Legislative Department)

New Delhi, the 1st July, 2017/Ashadha 10, 1939 (Saka)

The Punjab Municipal Corporation Law
(Extension to Chandigarh) Amendment
Ordinance, 2017

No. 2 of 2017

Promulgated by the President in the Sixty-eighth Year of the Republic of India.

An Ordinance further to amend the Punjab Municipal Corporation Law (Extension to Chandigarh) Act, 1994.

Whereas the goods and services tax is to be introduced in the country with effect from 1st July, 2017;

And whereas entertainment tax and entertainment duty have been levied by the Central Government in the Union territory of

Chandigarh under the Punjab Municipal Corporation Law (Extension to Chandigarh) Act, 1994;

And whereas by the Consitution (One Hundred and First Amendment) Act, 2016, entry 62 of List-II-State List of the Seventh Schedule to the Constitution has been amended to levy taxes on entertainments and amusements to the extent levied and collected by a Panchayat or Municipality or a Regional Council or a District Council;

And whereas the Punjab Municipal Corporation Law (Extension to Chandigarh) Act, 1994, is required to be suitably amended to empower the Municipal Corporation of Chandigarh to levy and collect taxes on entertainments and amusements in light of the said amendment;

And whereas Parliament is not in session and the President is satisfied that circumstances exist which render it necessary for him to take immediate action;

Now, therefore, in exercise of the powers conferred by clause (1) of article 123 of the Constitution, the President is pleased to promulgate the following Ordinance:—

1. *Short title and commencement.*— (1) This Ordinance may be called the Punjab Municipal Corporation Law (Extension to Chandigarh) Amendment Ordinance, 2017.

(2) It shall come into force at once.

2. *Amendment of section 90.*— In the Punjab Municipal Corporation Law (Extension to Chandigarh) Act, 1994, in section 90,— 45 of 1994.

(i) In sub-section (1),—

(a) In clause (e), the word “and” occurring at the end, shall be omitted;

(b) After clause (f), the following clauses shall be inserted, namely:—

“(g) a tax under the Punjab Entertainment Tax (Cinematograph Shows) Act, 1954 as applicable to the Union territory of Chandigarh to be collected from the proprietor of the

premises where a public cinematograph exhibition is held within the local area of the city; and

(h) a tax under the Punjab Entertainments Duty Act, 1955, as applicable to the Union territory of Chandigarh to be collected from every person admitted to an entertainment within the local area of the city.”;

(ii) in sub-section (6), clauses (d) and (e) shall be omitted.

PRANAB MUKHERJEE,
President.

DR. G. NARAYANA RAJU,
Secretary to the Govt. of India.

Notification

10/8/2017-LA/136

The Central Goods and Services Tax (Extension to Jammu and Kashmir) Ordinance, 2017 (Ordinance No. 3 of 2017), which has been promulgated by the President on 8-7-2017 and published in the Gazette of India, Extraordinary, Part II, Section 1, dated 8-7-2017, is hereby published for the general information of the public.

Julio B. Noronha, Joint Secretary (Law).

Porvorim, 23rd August, 2017.

MINISTRY OF LAW AND JUSTICE

(Legislative Department)

New Delhi, the 8th July, 2017/Ashadha 17,
1939 (Saka)

The Central Goods and Services Tax
(Extension to Jammu and Kashmir)
Ordinance, 2017

No. 3 of 2017

Promulgated by the President in the Sixty-
-eighth Year of the Republic of India.

An Ordinance to provide for the extension of the Central Goods and Services Tax Act, 2017 to the State of Jammu and Kashmir.

Whereas the Central Goods and Services Tax has been introduced in the whole of India except the State of Jammu and Kashmir with effect from the 22nd day of June, 2017;

And whereas the Legislative Assembly of the State of Jammu and Kashmir has passed the resolution adopting the provisions of the Constitution (One Hundred and First Amendment) Act, 2016;

And whereas the Constitution (Application to Jammu and Kashmir) Amendment Order, 2017 has been issued by the President extending the provisions of the Constitution (One Hundred and First Amendment) Act, 2016 to the State of Jammu and Kashmir;

And whereas the State of Jammu and Kashmir has proposed to implement the goods and services tax in the said State with effect from the 8th day of July, 2017;

And whereas the provisions of the Central Goods and Services Tax Act, 2017 are required to be extended to the State of Jammu and Kashmir;

And whereas Parliament is not in session and the President is satisfied that circumstances exist which render it necessary for him to take immediate action;

Now, therefore, in exercise of the powers conferred by clause (1) of article 123 of the Constitution, the President is pleased to promulgate the following Ordinance:—

1. *Short title and commencement.*— (1) This Ordinance may be called the Central Goods and Services Tax (Extension to Jammu and Kashmir) Ordinance, 2017.

(2) It shall come into force at once.

2. *Extension and amendment of the Central Goods and Services Tax Act, 2017.*— (1) The Central Goods and Services Tax Act, 2017 12 of 2017. (hereinafter referred to as the principal Act) and all rules, notifications and orders made thereunder by the Central

Government are hereby extended to, and shall be in force in, the State of Jammu and Kashmir.

(2) With effect from the date of commencement of this Ordinance, in the principal Act,—

(a) in section 1, in sub-section (2), the words “except the State of Jammu and Kashmir” shall be omitted;

(b) in section 22, in the *Explanation*, in clause (iii), after the word “Constitution” the words “except the State of Jammu and Kashmir” shall be inserted;

(c) in section 109, in sub-section (6),—

(i) after the words “each State or Union territory”, the words “except for the State of Jammu and Kashmir” shall be inserted;

(ii) in the first proviso, for the words “Provided that”, the following shall be substituted, namely:—

“Provided that for the State of Jammu and Kashmir, the State Bench of the Goods and Services Tax Appellate Tribunal constituted under this Act shall be the State Appellate Tribunal constituted under the Jammu and Kashmir Goods and Services Tax Act, 2017:

Provided further that”;

(iii) in the second proviso, for the words “Provided further that”, the words “Provided also that” shall be substituted.

PRANAB MUKHERJEE,
President.

DR. G. NARAYANA RAJU,
Secretary to the Govt. of India.

Department of Personnel

Notification

1/7/84-PER(Pt.I)/2552

In exercise of the powers conferred by the proviso to Article 309 of the Constitution of

India, read with section 21 of the General Clauses Act, 1897 (Central Act 10 of 1897), the Governor of Goa hereby makes the following rules so as to amend the Government of Goa, Directorate of Health Services, Goa General Service, Group 'A', Gazetted post, Recruitment Rules, 2017, published vide Notification No. 1/7/84-PER (Pt. I)/772 dated 20-3-2017, in the Official Gazette, Series I No. 52, dated 30-3-2017, as follows, namely:—

1. *Short title and commencement.*— (1) These rules may be called the Government of Goa, Directorate of Health Services, Goa General Service, Group 'A', Gazetted post, Recruitment (First Amendment) Rules, 2017.

(2) They shall come into force from the date of their publication in the Official Gazette.

2. *Amendment of Schedule.*— In the Schedule appended to the Government of Goa, Directorate of Health Services, Goa General Service, Group 'A', Gazetted post, Recruitment Rules, 2017, in column 4, for the expression "L-9", the expression "L-10" shall be substituted.

By order and in the name of the Governor of Goa.

Yetindra M. Maralkar, Additional Secretary (Personnel).

Porvorim, 28th July, 2017.



Department of Science, Technology &
Environment

—
Order

3-120-2006/STE-DIR/Part/371

Sanction of the Government is hereby conveyed to the Pattern of Assistance to release annual grant to Goa State Environment Impact Assessment Authority (Goa-SEIAA) and Goa State Expert Appraisal Committee (Goa-SEAC), Panaji towards implementation of the mandate of the above mentioned

Authorities. The initial amount of grant-in-aid shall be maximum of Rs. 40/- lakhs which also include non-recurring and recurring cost and for subsequent years the grants released shall be maximum of Rs. 40/- lakhs depending upon requirement of the Authorities and annual budget provision by the Department.

1. Grant-in-aid will be sanctioned for the recurring and non-recurring cost of establishment of the Goa State Environment Impact Assessment Authority (Goa-SEIAA) and Goa State Expert Appraisal Committee (Goa-SEAC), for supporting, facilitating the functions being carried out and implemented by the Goa SEIAA & SEAC Authority. The release of Grant-in-aid will be reviewed every year taking into consideration the quantum of revenue, if any, generated by the above mentioned Authorities and their expenditure. Any other expenditure, proposed to be incurred, which is not covered above, shall be done with prior approval of DSTE.

2. The GIA of Rs. 40/- lakhs will be released in four equal instalments of Rs. 10 lakhs each, every quarter under the Budget Head: 3435 — Ecology and Environment; 60 — Others; 800 — Other Expenditure; 06 — Management of Solid Waste and Other Wastes in Goa (Plan); 31 — Grant-in-aid.

3. The Goa SEIAA/SEAC Committees, Panaji shall perform all functions, such as receipt, scrutiny and processing of applications, inspection and clarification reports, preparation of minutes, issue/rejection of Environmental Clearances and their timely uploading on the website, legal complaints and their compliance.

4. Department of Science, Technology and Environment (DSTE) shall provide appropriate financial assistance in the form of Grant-in-Aid to Goa SEIAA/SEAC, to undertake various activities including costs towards incidental expenses like travel, conduct of meetings, conduct of inspections, scrutiny & preparations of EIA reports, providing technical support/equipment, essential staff

salaries, honorarium to members, etc. for the Goa SEIAA/SEAC Committees, etc.

5. The Goa SEIAA/SEAC shall prepare their budget for every financial year. Accordingly, grants shall be released on quarterly basis based on the expenditure during the previous year.

6. The entire amount of the grant-in-aid should be utilized within a period of one year from the date of sanction and only for the purpose for which it is sanctioned. Any portion of the grant which is not ultimately required for the purpose for which it is sanctioned will be refunded in cash to the Government Treasury. After utilizing/ refunding the above sanctioned amount a utilization certificate should be furnished to the sanctioning authority.

7. The equipment purchased with the grant-in-aid shall vest in the Government. The Goa SEIAA/SEAC authorities shall maintain a register in form G.F.R. 19 of the permanent and semi-permanent assets acquired wholly or partly out of the Government grants. The register shall be maintained separately in respect of the grants sanctioned and an extract from the register shall be furnished to the Government annually with the audited statement of accounts after the close of the financial year. Such assets shall not be disposed off, encumbered or utilized for the purpose other than those for which the grant was given, without prior approval of the Government. In the event of the Authorities ceases to exist, at any time, such assets/ properties shall be reverted to the Government.

8. The accounts of the Goa SEIAA/SEAC should be audited by the Government Auditor immediately after the end of the financial year.

The accounts of the grant shall be maintained separately and properly from its normal activities and submitted as and when required. They shall be open to a test check of the Comptroller and Auditor General in India, at his discretion.

9. The audited statement of accounts showing the expenditure incurred by the Goa SEIAA/SEAC from the grants should be furnished to the Government as soon as possible after the close of the financial year together with a certificate from the Auditor to the effect that the grant was utilised for the purpose for which it was sanctioned.

10. A performance-cum-achievement report specifying in details of the achievements made by the Goa SEIAA/SEAC with the Government grants should be furnished to the Government as soon as possible after the close of the financial year.

11. The Goa SEIAA/SEAC shall observe all the rules and regulations framed by the Central Government under Section 3 of the Environment (Protection) Act, 1986.

12. The grant-in-aid shall be drawn in TR 42 duly signed by the Competent Authority and shall maintain necessary register and ensure compliance of all conditions by the grantee.

13. This issues with the approval of the Finance (Exp.) Department vide their U. O. No. 1798 dated 8-8-2017.

By order and in the name of the Governor of Goa.

Parag M. Nagarcenkar, Director & Joint Secretary (Environment).

Porvorim, 17th August, 2017.

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